

IN THE CLAIMS:

Please amend Claims 1, 23, 33, and 38-40 as follows.

1. (Currently Amended) A semiconductor device comprising:

a pair of substrates,

at least one thin film transistor over one of the pair of substrates;

a[[n]] first insulating layer over the thin film transistor;

a common electrode over the first insulating layer;

a[[n]] second insulating [[film]] layer on the common electrode;

a pixel electrode on the second insulating [[film]] layer and connected to the thin film transistor via a contact hole in the first insulating layer; and

a capacitor [[formed by a]] comprising the common electrode, the second insulating [[film]] layer, and the pixel electrode, the capacitor formed around the contact hole in the first insulating layer;

wherein an electric field parallel to the face of the substrates is applied between the pixel electrode and the common electrode.

2-19. (Canceled)

20. (Previously Presented) A device according to claim 1, wherein the common electrode comprises a material which can be anodically oxidized.

21. (Previously Presented) A device according to claim 1, further comprising a liquid crystal layer located between the pair of substrates.

22. (Previously Presented) A device according to claim 1, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

23. (Currently Amended) A semiconductor device comprising:

a pair of substrates;

at least one thin film transistor over one of the pair of substrates;

a[[n]] first insulating layer over the thin film transistor;

a common electrode over the first insulating layer;

a[[n]] second insulating [[film]] layer on the common electrode;

a pixel electrode on the second insulating [[film]] layer and connected to the thin film transistor via a contact hole in the first insulating layer; and

a capacitor [[formed by a]] comprising the common electrode, the second insulating [[film]] layer, and the pixel electrode, the capacitor formed around the contact hole in the first insulating layer;

wherein the common electrode and the pixel electrode have a zig-zag shape, and

wherein an electric field parallel to the face of the substrates is applied between the pixel electrode and the common electrode.

24. (Previously Presented) A device according to claim 23, wherein the common electrode comprises a material which can be anodically oxidized.

25. (Previously Presented) A device according to claim 23, further comprising a liquid crystal layer located between the pair of substrates.

26. (Previously Presented) A device according to claim 23, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

27-32. (Canceled)

33. (Currently Amended) A semiconductor device comprising:

a pair of substrates;

at least one thin film transistor formed over one of the pair of substrates;

a [[leveling]] first insulating layer formed over the thin film transistor;

a common electrode formed over the [[leveling]] first insulating layer;

a_{[[n]]} second insulating [[film]] layer formed on the common electrode;

a pixel electrode formed on the second insulating [[film]] layer, and connected to the thin film transistor via a contact hole in the [[leveling]] first insulating layer wherein the pixel electrode partly overlaps the common electrode with the second insulating [[film]] layer interposed therebetween; and

a capacitor comprising the common electrode, the second insulating [[film]] layer and the pixel electrode, the capacitor formed around the contact hole in the first insulating layer;

wherein an electric field parallel to the face of the substrates can be applied between the pixel electrode and the common electrode.

34. (Previously Presented) The semiconductor device according to claim 33, wherein the common electrode comprises a material which can be anodically oxidized.

35. (Previously Presented) The semiconductor device according to claim 33, further comprising a liquid crystal layer located between the pair of substrates.

36. (Previously Presented) The semiconductor device according to claim 33, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.

37. (Previously Presented) The semiconductor device according to claim 33, said semiconductor device comprises an IPS display device.

38. (Currently Amended) A semiconductor device comprising:

a semiconductor film formed over a substrate, said semiconductor film having at least a channel forming region, a source region, and a drain region;

a gate electrode adjacent to the semiconductor film with a gate insulating film interposed therebetween;

source and drain electrodes connected to the source and drain regions, respectively;

a first insulating layer formed over the source and drain electrodes;

a buffer layer formed over the first insulating layer;

a common electrode formed over the first insulating layer with the buffer layer interposed therebetween;

a second insulating layer covering the common electrode;

a pixel electrode formed on the oxide film and electrically connected to the drain electrode via a contact hole in the first insulating layer wherein the pixel electrode partly overlaps the common electrode with the second insulating layer interposed therebetween; and

a capacitor comprising the common electrode, the second insulating layer, and the pixel electrode, the capacitor formed around the contact hole in the first insulating layer,

wherein said semiconductor device comprises an In-Plane Switching (IPS) display device.

39. (Currently Amended) The semiconductor device according to claim 38, wherein the first insulating layer comprises an organic resin material.

40. (Currently Amended) The semiconductor device according to claim 38, wherein said second insulating layer comprises an oxide film of the common electrode.

41. (Previously Presented) The semiconductor device according to claim 38, further comprising

a liquid crystal layer located over the pixel electrode.

42. (Previously Presented) The semiconductor device according to claim 38, wherein said semiconductor device comprises at least one electric equipment selected from the group consisting of a video camera, a digital camera, a projector, a goggle type display, a car navigation system, a personal computer, and a portable information terminal.